

**Withholding Certificate for  
Pension or Annuity Payments**

OMB No. 1545-0074

**2011**

**Purpose.** Form W-4P is for U.S. citizens, resident aliens, or their estates who are recipients of pensions, annuities (including commercial annuities), and certain other deferred compensation. Use Form W-4P to tell payers the correct amount of federal income tax to withhold from your payment(s). You also may use Form W-4P to choose (a) not to have any federal income tax withheld from the payment (except for eligible rollover distributions, or payments to U.S. citizens delivered outside the United States or its possessions) or (b) to have an additional amount of tax withheld.

Your options depend on whether the payment is periodic, nonperiodic, or an eligible rollover distribution, as explained on

pages 3 and 4. Your previously filed Form W-4P will remain in effect if you do not file a Form W-4P for 2011.

**What do I need to do?** Complete lines **A** through **G** of the **Personal Allowances Worksheet**. Use the additional worksheets on page 2 to further adjust your withholding allowances for itemized deductions, adjustments to income, any additional standard deduction, certain credits, or multiple pensions/more-than-one-income situations. If you do not want any federal income tax withheld (see *Purpose* above), you can skip the worksheets and go directly to the Form W-4P below.

**Sign this form.** Form W-4P is not valid unless you sign it.

**Personal Allowances Worksheet (Keep for your records.)**

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	<b>A</b> _____
<b>B</b>	Enter "1" if: <div style="display: inline-block; vertical-align: middle;"> <ul style="list-style-type: none"> <li>• You are single and have only one pension; or</li> <li>• You are married, have only one pension, and your spouse has no income subject to withholding; or</li> <li>• Your income from a second pension or a job or your spouse's pension or wages (or the total of all) is \$1,500 or less.</li> </ul> </div>	<b>B</b> _____
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a spouse who has income subject to withholding or more than one source of income subject to withholding. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b> _____
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b> _____
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return . . . . .	<b>E</b> _____
<b>F</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then <b>less</b> "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" <b>additional</b> if you have six or more eligible children . . . . .	<b>F</b> _____
<b>G</b>	Add lines A through F and enter total here. ( <b>Note.</b> This may be different from the number of exemptions you claim on your tax return.) . . . . .	<b>G</b> _____
<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; padding-left: 10px; margin-right: 10px;">           For accuracy, complete all worksheets that apply.         </div> <div> <ul style="list-style-type: none"> <li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you have <b>more than one source of income subject to withholding</b> and your combined income from all sources exceeds \$40,000 (\$10,000 if married), see the <b>Multiple Pensions/More-Than-One-Income Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line G on line 2 of Form W-4P below.</li> </ul> </div> </div>		

----- Cut here and give Form W-4P to the payer of your pension or annuity. Keep the top part for your records. -----

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► For Privacy Act and Paperwork Reduction Act Notice, see page 4.

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**2011**

Type or print your first name and middle initial.	Last name	<b>Your social security number</b>
Home address (number and street or rural route)		Claim or identification number (if any) of your pension or annuity contract
City or town, state, and ZIP code		

**Complete the following applicable lines.**

<b>1</b> Check here if you <b>do not want any</b> federal income tax withheld from your pension or annuity. (Do not complete lines 2 or 3.) ►	<input type="checkbox"/>
<b>2</b> Total number of allowances and marital status you are claiming for withholding from each <b>periodic</b> pension or annuity payment. (You may also designate an additional dollar amount on line 3.) . . . . . ►	
<b>Marital status:</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher "Single" rate	(Enter number of allowances.)
<b>3</b> Additional amount, if any, you want withheld from each pension or annuity payment. ( <b>Note.</b> For periodic payments, you cannot enter an amount here without entering the number (including zero) of allowances on line 2.) . . . . . ►	\$

Your signature ►

Date ►

**Deductions and Adjustments Worksheet****Note.** Use this worksheet **only** if you plan to itemize deductions or claim certain credits or adjustments to income.

- 1 Enter an estimate of your 2011 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions . . . . . **1** \$ \_\_\_\_\_
- 2 Enter:  $\left\{ \begin{array}{l} \$11,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,500 \text{ if head of household} \\ \$5,800 \text{ if single or married filing separately} \end{array} \right\}$  . . . . . **2** \$ \_\_\_\_\_
- 3 **Subtract** line 2 from line 1. If zero or less, enter “-0-” . . . . . **3** \$ \_\_\_\_\_
- 4 Enter an estimate of your 2011 adjustments to income and any additional standard deduction (see Pub. 919) . . . . . **4** \$ \_\_\_\_\_
- 5 **Add** lines 3 and 4 and enter the total. (Include any credit amounts from the *Converting Credits to Withholding Allowances for 2011 Form W-4 Worksheet* in Pub. 919.) . . . . . **5** \$ \_\_\_\_\_
- 6 Enter an estimate of your 2011 income not subject to withholding (such as dividends or interest) . . . . . **6** \$ \_\_\_\_\_
- 7 **Subtract** line 6 from line 5. If zero or less, enter “-0-” . . . . . **7** \$ \_\_\_\_\_
- 8 **Divide** the amount on line 7 by \$3,700 and enter the result here. Drop any fraction . . . . . **8** \_\_\_\_\_
- 9 Enter the number from the **Personal Allowances Worksheet**, line G, page 1 . . . . . **9** \_\_\_\_\_
- 10 **Add** lines 8 and 9 and enter the total here. If you use the **Multiple Pensions/More-Than-One-Income Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4P, line 2, page 1 . . . . . **10** \_\_\_\_\_

**Multiple Pensions/More-Than-One-Income Worksheet****Note.** Complete only if the instructions under line G, page 1, direct you here. This applies if you (and your spouse if married filing a joint return) have more than one source of income subject to withholding (such as more than one pension, or a pension and a job, or you have a pension and your spouse works).

- 1 Enter the number from line G, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) . . . . . **1** \_\_\_\_\_
- 2 Find the number in **Table 1** below that applies to the **LOWEST** paying pension or job and enter it here. **However**, if you are married filing jointly and the amount from the highest paying pension or job is \$65,000 or less, do not enter more than “3.” . . . . . **2** \_\_\_\_\_
- 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4P, line 2, page 1. **Do not** use the rest of this worksheet . . . . . **3** \_\_\_\_\_

**Note.** If line 1 is **less than** line 2, enter “-0-” on Form W-4P, line 2, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet . . . . . **4** \_\_\_\_\_
- 5 Enter the number from line 1 of this worksheet . . . . . **5** \_\_\_\_\_
- 6 **Subtract** line 5 from line 4 . . . . . **6** \_\_\_\_\_
- 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying pension or job and enter it here **7** \$ \_\_\_\_\_
- 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . . **8** \$ \_\_\_\_\_
- 9 **Divide** line 8 by the number of pay periods remaining in 2011. For example, divide by 12 if you are paid every month and you complete this form in December 2010. Enter the result here and on Form W-4P, line 3, page 1. This is the additional amount to be withheld from each payment . . . . . **9** \$ \_\_\_\_\_

**Table 1****Table 2**

Married Filing Jointly				All Others			
If wages from <b>LOWEST</b> paying job are—		Enter on line 2 above		If wages from <b>LOWEST</b> paying job are—		Enter on line 2 above	
\$0 - \$5,000		0		\$0 - \$8,000		0	
5,001 - 12,000		1		8,001 - 15,000		1	
12,001 - 22,000		2		15,001 - 25,000		2	
22,001 - 25,000		3		25,001 - 30,000		3	
25,001 - 30,000		4		30,001 - 40,000		4	
30,001 - 40,000		5		40,001 - 50,000		5	
40,001 - 48,000		6		50,001 - 65,000		6	
48,001 - 55,000		7		65,001 - 80,000		7	
55,001 - 65,000		8		80,001 - 95,000		8	
65,001 - 72,000		9		95,001 - 120,000		9	
72,001 - 85,000		10		120,001 and over		10	
85,001 - 97,000		11					
97,001 - 110,000		12					
110,001 - 120,000		13					
120,001 - 135,000		14					
135,001 and over		15					

  

Married Filing Jointly		All Others	
If wages from <b>HIGHEST</b> paying job are—		Enter on line 7 above	
\$0 - \$65,000		\$560	
65,001 - 125,000		930	
125,001 - 185,000		1,040	
185,001 - 335,000		1,220	
335,001 and over		1,300	

  

Married Filing Jointly		All Others	
If wages from <b>HIGHEST</b> paying job are—		Enter on line 7 above	
\$0 - \$35,000		\$560	
35,001 - 90,000		930	
90,001 - 165,000		1,040	
165,001 - 370,000		1,220	
370,001 and over		1,300	

## Additional Instructions

*Section references are to the Internal Revenue Code.*

**When should I complete the form?** Complete Form W-4P and give it to the payer as soon as possible. Get Pub. 919, *How Do I Adjust My Tax Withholding*, to see how the dollar amount you are having withheld compares to your projected total federal income tax for 2011. You also may use the IRS Withholding Calculator on the IRS website at [www.irs.gov/individuals](http://www.irs.gov/individuals) for help in determining how many withholding allowances to claim on your Form W-4P.

**Multiple pensions/more than one income.** To figure the number of allowances that you may claim, combine allowances and income subject to withholding from all sources on one worksheet. You may file a Form W-4P with each pension payer, but do not claim the same allowances more than once. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4P for the highest source of income subject to withholding and zero allowances are claimed on the others.

**Other income.** If you have a large amount of income from other sources not subject to withholding (such as interest, dividends, or capital gains), consider making estimated tax payments using Form 1040-ES, *Estimated Tax for Individuals*. Call 1-800-TAX-FORM (1-800-829-3676) to get Form 1040-ES and Pub. 505, *Tax Withholding and Estimated Tax*. You also can get forms and publications at [IRS.gov](http://IRS.gov).

If you have income from wages, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or Form W-4P.

**Note.** Social security and railroad retirement payments may be includible in income. See Form W-4V, *Voluntary Withholding Request*, for information on voluntary withholding from these payments.

## Withholding From Pensions and Annuities

Generally, federal income tax withholding applies to the taxable part of payments made from pension, profit-sharing, stock bonus, annuity, and certain deferred compensation plans; from individual retirement arrangements (IRAs); and from commercial annuities. The method and rate of withholding depend on (a) the kind of payment you receive, (b) whether the payments are delivered outside the United States or its commonwealths and possessions, and (c) whether the recipient is a nonresident alien individual, a nonresident alien beneficiary, or a foreign estate. Qualified distributions from a Roth IRA are nontaxable and, therefore, not subject to withholding. See page 4 for special withholding rules that apply to payments outside the United States and payments to foreign persons.

Because your tax situation may change from year to year, you may want to refigure your withholding each year. You can change the amount to be withheld by using lines 2 and 3 of Form W-4P.

**Choosing not to have income tax withheld.** You (or in the event of death, your beneficiary or estate) can choose not to have federal income tax withheld from your payments by using line 1 of Form W-4P. For an estate, the election to have no income tax withheld may be made by the executor or personal representative of the decedent. Enter the estate's employer identification number (EIN) in the area reserved for "Your social security number" on Form W-4P.

You may not make this choice for eligible rollover distributions. See *Eligible rollover distribution—20% withholding* on page 4.

**Caution.** There are penalties for not paying enough federal income tax during the year, either through withholding or estimated tax payments. New retirees, especially, should see Pub. 505. It explains your estimated tax requirements and describes penalties in detail. You may be able to avoid quarterly estimated tax payments by having enough tax withheld from your pension or annuity using Form W-4P.

**Periodic payments.** Withholding from periodic payments of a pension or annuity is figured in the same manner as withholding from wages. Periodic payments are made in installments at regular intervals over a period of more than 1 year. They may be paid annually, quarterly, monthly, etc.

If you want federal income tax to be withheld, you must designate the number of withholding allowances on line 2 of Form W-4P and indicate your marital status by checking the appropriate box. Under current law, you cannot designate a specific dollar amount to be withheld. However, you can designate an additional amount to be withheld on line 3.

If you do not want any federal income tax withheld from your periodic payments, check the box on line 1 of Form W-4P and submit the form to your payer. However, see *Payments to Foreign Persons and Payments Outside the United States* on page 4.

**Caution.** If you do not submit Form W-4P to your payer, the payer must withhold on periodic payments as if you are married claiming three withholding allowances. Generally, this means that tax will be withheld if your pension or annuity is at least \$1,600 a month.

If you submit a Form W-4P that does not contain your correct taxpayer identification number (TIN), the payer must withhold as if you are single claiming zero withholding allowances even if you checked the box on line 1 to have no federal income tax withheld.

There are some kinds of periodic payments for which you cannot use Form W-4P because they are already defined as wages subject to federal income tax withholding. These payments include retirement pay for service in the U.S. Armed Forces and payments from certain nonqualified deferred compensation plans and deferred compensation plans described in section 457 of tax-exempt organizations. Your payer should be able to tell you whether Form W-4P applies.

For periodic payments, your Form W-4P stays in effect until you change or revoke it. Your payer must notify you each year of your right to choose not to have federal income tax withheld (if permitted) or to change your choice.

**Nonperiodic payments—10% withholding.** Your payer must withhold at a flat 10% rate from nonperiodic payments (but see *Eligible rollover distribution—20% withholding* on page 4) **unless** you choose not to have federal income tax withheld. Distributions from an IRA that are payable on demand are treated as nonperiodic payments. You can choose not to have federal income tax withheld from a nonperiodic payment (if permitted) by submitting Form W-4P (containing your correct TIN) to your payer and checking the box on line 1. Generally, your choice not to have federal income tax withheld will apply to any later payment from the same plan. You cannot use line 2 for nonperiodic payments. But you may use line 3 to specify an additional amount that you want withheld.

**Caution.** If you submit a Form W-4P that does not contain your correct TIN, the payer cannot honor your request not to have income tax withheld and must withhold 10% of the payment for federal income tax.

**Eligible rollover distribution—20% withholding.** Distributions you receive from qualified pension or annuity plans (for example, 401(k) pension plans and section 457(b) plans maintained by a governmental employer) or tax-sheltered annuities that are eligible to be rolled over tax free to an IRA or qualified plan are subject to a flat 20% federal withholding rate. The 20% withholding rate is required, and you cannot choose not to have income tax withheld from eligible rollover distributions. Do not give Form W-4P to your payer unless you want an additional amount withheld. Then, complete line 3 of Form W-4P and submit the form to your payer.

**Note.** The payer will not withhold federal income tax if the entire distribution is transferred by the plan administrator in a direct rollover to a traditional IRA, or another eligible retirement plan (if allowed by the plan) such as a qualified pension plan, governmental section 457(b) plan, section 403(b) contract, or tax-sheltered annuity.

Distributions that are (a) required by law, (b) one of a specified series of equal payments, or (c) qualifying “hardship” distributions are **not** “eligible rollover distributions” and are not subject to the mandatory 20% federal income tax withholding. See Pub. 505 for details. See also *Nonperiodic payments—10% withholding* on page 3.

## Changing Your “No Withholding” Choice

**Periodic payments.** If you previously chose not to have federal income tax withheld and you now want withholding, complete another Form W-4P and submit it to your payer. If you want federal income tax withheld at the rate set by law (married with three allowances), write “Revoked” next to the checkbox on line 1 of the form. If you want tax withheld at any different rate, complete line 2 on the form.

**Nonperiodic payments.** If you previously chose not to have federal income tax withheld and you now want withholding, write “Revoked” next to the checkbox on line 1 and submit Form W-4P to your payer.

## Payments to Foreign Persons and Payments Outside the United States

Unless you are a nonresident alien, withholding (in the manner described above) is required on any periodic or nonperiodic payments that are delivered to you outside the United States or its possessions. You cannot choose not to have federal income tax withheld on line 1 of Form W-4P. See Pub. 505 for details.

In the absence of a tax treaty exemption, nonresident aliens, nonresident alien beneficiaries, and foreign estates generally are subject to a 30% federal withholding tax under section 1441 on the taxable portion of a periodic or nonperiodic pension or annuity payment that is from U.S. sources. However, most tax treaties provide that private pensions and annuities are exempt from withholding and tax. Also, payments from certain pension plans are exempt from withholding even if no tax treaty applies. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Pub. 519, U.S. Tax Guide for Aliens, for details. A foreign person should submit Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, to the payer before receiving any payments. The Form W-8BEN must contain the foreign person's TIN.

## Statement of Federal Income Tax Withheld From Your Pension or Annuity

By January 31 of next year, your payer will furnish a statement to you on Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., showing the total amount of your pension or annuity payments and the total federal income tax withheld during the year. If you are a foreign person who has provided your payer with Form W-8BEN, your payer instead will furnish a statement to you on Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, by March 15 of next year.

## Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide this information only if you want to (a) request federal income tax withholding from periodic pension or annuity payments based on your withholding allowances and marital status, (b) request additional federal income tax withholding from your pension or annuity, (c) choose not to have federal income tax withheld, when permitted, or (d) change or revoke a previous Form W-4P. To do any of the aforementioned, you are required by sections 3405(e) and 6109 and their regulations to provide the information requested on this form. Failure to provide this information may result in inaccurate withholding on your payment(s). Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	5	0	0	0	0	0	0	0	0	0	0
230	240	6	0	0	0	0	0	0	0	0	0	0
240	250	7	0	0	0	0	0	0	0	0	0	0
250	260	8	0	0	0	0	0	0	0	0	0	0
260	270	9	0	0	0	0	0	0	0	0	0	0
270	280	10	0	0	0	0	0	0	0	0	0	0
280	290	11	0	0	0	0	0	0	0	0	0	0
290	300	12	0	0	0	0	0	0	0	0	0	0
300	320	14	0	0	0	0	0	0	0	0	0	0
320	340	16	0	0	0	0	0	0	0	0	0	0
340	360	18	0	0	0	0	0	0	0	0	0	0
360	380	20	0	0	0	0	0	0	0	0	0	0
380	400	22	0	0	0	0	0	0	0	0	0	0
400	420	24	0	0	0	0	0	0	0	0	0	0
420	440	26	0	0	0	0	0	0	0	0	0	0
440	460	28	0	0	0	0	0	0	0	0	0	0
460	480	30	0	0	0	0	0	0	0	0	0	0
480	500	32	1	0	0	0	0	0	0	0	0	0
500	520	34	3	0	0	0	0	0	0	0	0	0
520	540	36	5	0	0	0	0	0	0	0	0	0
540	560	38	7	0	0	0	0	0	0	0	0	0
560	580	40	9	0	0	0	0	0	0	0	0	0
580	600	42	11	0	0	0	0	0	0	0	0	0
600	640	45	14	0	0	0	0	0	0	0	0	0
640	680	49	18	0	0	0	0	0	0	0	0	0
680	720	53	22	0	0	0	0	0	0	0	0	0
720	760	57	26	0	0	0	0	0	0	0	0	0
760	800	61	30	0	0	0	0	0	0	0	0	0
800	840	65	34	3	0	0	0	0	0	0	0	0
840	880	69	38	7	0	0	0	0	0	0	0	0
880	920	73	42	11	0	0	0	0	0	0	0	0
920	960	79	46	15	0	0	0	0	0	0	0	0
960	1,000	85	50	19	0	0	0	0	0	0	0	0
1,000	1,040	91	54	23	0	0	0	0	0	0	0	0
1,040	1,080	97	58	27	0	0	0	0	0	0	0	0
1,080	1,120	103	62	31	0	0	0	0	0	0	0	0
1,120	1,160	109	66	35	4	0	0	0	0	0	0	0
1,160	1,200	115	70	39	8	0	0	0	0	0	0	0
1,200	1,240	121	75	43	12	0	0	0	0	0	0	0
1,240	1,280	127	81	47	16	0	0	0	0	0	0	0
1,280	1,320	133	87	51	20	0	0	0	0	0	0	0
1,320	1,360	139	93	55	24	0	0	0	0	0	0	0
1,360	1,400	145	99	59	28	0	0	0	0	0	0	0
1,400	1,440	151	105	63	32	1	0	0	0	0	0	0
1,440	1,480	157	111	67	36	5	0	0	0	0	0	0
1,480	1,520	163	117	71	40	9	0	0	0	0	0	0
1,520	1,560	169	123	77	44	13	0	0	0	0	0	0
1,560	1,600	175	129	83	48	17	0	0	0	0	0	0
1,600	1,640	181	135	89	52	21	0	0	0	0	0	0
1,640	1,680	187	141	95	56	25	0	0	0	0	0	0
1,680	1,720	193	147	101	60	29	0	0	0	0	0	0
1,720	1,760	199	153	107	64	33	2	0	0	0	0	0
1,760	1,800	205	159	113	68	37	6	0	0	0	0	0
1,800	1,840	211	165	119	73	41	10	0	0	0	0	0
1,840	1,880	217	171	125	79	45	14	0	0	0	0	0
1,880	1,920	223	177	131	85	49	18	0	0	0	0	0
1,920	1,960	229	183	137	91	53	22	0	0	0	0	0
1,960	2,000	235	189	143	97	57	26	0	0	0	0	0
2,000	2,040	241	195	149	103	61	30	0	0	0	0	0
2,040	2,080	247	201	155	109	65	34	4	0	0	0	0
2,080	2,120	253	207	161	115	69	38	8	0	0	0	0
2,120	2,160	259	213	167	121	74	42	12	0	0	0	0
2,160	2,200	265	219	173	127	80	46	16	0	0	0	0
2,200	2,240	271	225	179	133	86	50	20	0	0	0	0
2,240	2,280	277	231	185	139	92	54	24	0	0	0	0
2,280	2,320	283	237	191	145	98	58	28	0	0	0	0
2,320	2,360	289	243	197	151	104	62	32	1	0	0	0
2,360	2,400	295	249	203	157	110	66	36	5	0	0	0

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,400	\$2,440	\$301	\$255	\$209	\$163	\$116	\$70	\$40	\$9	\$0	\$0	\$0
2,440	2,480	307	261	215	169	122	76	44	13	0	0	0
2,480	2,520	313	267	221	175	128	82	48	17	0	0	0
2,520	2,560	319	273	227	181	134	88	52	21	0	0	0
2,560	2,600	325	279	233	187	140	94	56	25	0	0	0
2,600	2,640	331	285	239	193	146	100	60	29	0	0	0
2,640	2,680	337	291	245	199	152	106	64	33	2	0	0
2,680	2,720	343	297	251	205	158	112	68	37	6	0	0
2,720	2,760	349	303	257	211	164	118	72	41	10	0	0
2,760	2,800	355	309	263	217	170	124	78	45	14	0	0
2,800	2,840	361	315	269	223	176	130	84	49	18	0	0
2,840	2,880	367	321	275	229	182	136	90	53	22	0	0
2,880	2,920	373	327	281	235	188	142	96	57	26	0	0
2,920	2,960	379	333	287	241	194	148	102	61	30	0	0
2,960	3,000	385	339	293	247	200	154	108	65	34	3	0
3,000	3,040	391	345	299	253	206	160	114	69	38	7	0
3,040	3,080	398	351	305	259	212	166	120	74	42	11	0
3,080	3,120	408	357	311	265	218	172	126	80	46	15	0
3,120	3,160	418	363	317	271	224	178	132	86	50	19	0
3,160	3,200	428	369	323	277	230	184	138	92	54	23	0
3,200	3,240	438	375	329	283	236	190	144	98	58	27	0
3,240	3,280	448	381	335	289	242	196	150	104	62	31	0
3,280	3,320	458	387	341	295	248	202	156	110	66	35	4
3,320	3,360	468	393	347	301	254	208	162	116	70	39	8
3,360	3,400	478	401	353	307	260	214	168	122	75	43	12
3,400	3,440	488	411	359	313	266	220	174	128	81	47	16
3,440	3,480	498	421	365	319	272	226	180	134	87	51	20
3,480	3,520	508	431	371	325	278	232	186	140	93	55	24
3,520	3,560	518	441	377	331	284	238	192	146	99	59	28
3,560	3,600	528	451	383	337	290	244	198	152	105	63	32
3,600	3,640	538	461	389	343	296	250	204	158	111	67	36
3,640	3,680	548	471	395	349	302	256	210	164	117	71	40
3,680	3,720	558	481	404	355	308	262	216	170	123	77	44
3,720	3,760	568	491	414	361	314	268	222	176	129	83	48
3,760	3,800	578	501	424	367	320	274	228	182	135	89	52
3,800	3,840	588	511	434	373	326	280	234	188	141	95	56
3,840	3,880	598	521	444	379	332	286	240	194	147	101	60
3,880	3,920	608	531	454	385	338	292	246	200	153	107	64
3,920	3,960	618	541	464	391	344	298	252	206	159	113	68
3,960	4,000	628	551	474	397	350	304	258	212	165	119	73
4,000	4,040	638	561	484	407	356	310	264	218	171	125	79
4,040	4,080	648	571	494	417	362	316	270	224	177	131	85
4,080	4,120	658	581	504	427	368	322	276	230	183	137	91
4,120	4,160	668	591	514	437	374	328	282	236	189	143	97
4,160	4,200	678	601	524	447	380	334	288	242	195	149	103
4,200	4,240	688	611	534	457	386	340	294	248	201	155	109
4,240	4,280	698	621	544	467	392	346	300	254	207	161	115
4,280	4,320	708	631	554	477	400	352	306	260	213	167	121
4,320	4,360	718	641	564	487	410	358	312	266	219	173	127
4,360	4,400	728	651	574	497	420	364	318	272	225	179	133
4,400	4,440	738	661	584	507	430	370	324	278	231	185	139
4,440	4,480	748	671	594	517	440	376	330	284	237	191	145
4,480	4,520	758	681	604	527	450	382	336	290	243	197	151
4,520	4,560	768	691	614	537	460	388	342	296	249	203	157
4,560	4,600	778	701	624	547	470	394	348	302	255	209	163
4,600	4,640	788	711	634	557	480	403	354	308	261	215	169
4,640	4,680	798	721	644	567	490	413	360	314	267	221	175
4,680	4,720	808	731	654	577	500	423	366	320	273	227	181
4,720	4,760	818	741	664	587	510	433	372	326	279	233	187
4,760	4,800	828	751	674	597	520	443	378	332	285	239	193
4,800	4,840	838	761	684	607	530	453	384	338	291	245	199
4,840	4,880	848	771	694	617	540	463	390	344	297	251	205
4,880	4,920	858	781	704	627	550	473	396	350	303	257	211
4,920	4,960	868	791	714	637	560	483	406	356	309	263	217
4,960	5,000	878	801	724	647	570	493	416	362	315	269	223
5,000	5,040	888	811	734	657	580	503	426	368	321	275	229
5,040	5,080	898	821	744	667	590	513	436	374	327	281	235

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 36. Also see the instructions on page 35.

# MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680	720	4	0	0	0	0	0	0	0	0	0	0
720	760	8	0	0	0	0	0	0	0	0	0	0
760	800	12	0	0	0	0	0	0	0	0	0	0
800	840	16	0	0	0	0	0	0	0	0	0	0
840	880	20	0	0	0	0	0	0	0	0	0	0
880	920	24	0	0	0	0	0	0	0	0	0	0
920	960	28	0	0	0	0	0	0	0	0	0	0
960	1,000	32	1	0	0	0	0	0	0	0	0	0
1,000	1,040	36	5	0	0	0	0	0	0	0	0	0
1,040	1,080	40	9	0	0	0	0	0	0	0	0	0
1,080	1,120	44	13	0	0	0	0	0	0	0	0	0
1,120	1,160	48	17	0	0	0	0	0	0	0	0	0
1,160	1,200	52	21	0	0	0	0	0	0	0	0	0
1,200	1,240	56	25	0	0	0	0	0	0	0	0	0
1,240	1,280	60	29	0	0	0	0	0	0	0	0	0
1,280	1,320	64	33	3	0	0	0	0	0	0	0	0
1,320	1,360	68	37	7	0	0	0	0	0	0	0	0
1,360	1,400	72	41	11	0	0	0	0	0	0	0	0
1,400	1,440	76	45	15	0	0	0	0	0	0	0	0
1,440	1,480	80	49	19	0	0	0	0	0	0	0	0
1,480	1,520	84	53	23	0	0	0	0	0	0	0	0
1,520	1,560	88	57	27	0	0	0	0	0	0	0	0
1,560	1,600	92	61	31	0	0	0	0	0	0	0	0
1,600	1,640	96	65	35	4	0	0	0	0	0	0	0
1,640	1,680	100	69	39	8	0	0	0	0	0	0	0
1,680	1,720	104	73	43	12	0	0	0	0	0	0	0
1,720	1,760	108	77	47	16	0	0	0	0	0	0	0
1,760	1,800	112	81	51	20	0	0	0	0	0	0	0
1,800	1,840	116	85	55	24	0	0	0	0	0	0	0
1,840	1,880	120	89	59	28	0	0	0	0	0	0	0
1,880	1,920	124	93	63	32	1	0	0	0	0	0	0
1,920	1,960	128	97	67	36	5	0	0	0	0	0	0
1,960	2,000	132	101	71	40	9	0	0	0	0	0	0
2,000	2,040	136	105	75	44	13	0	0	0	0	0	0
2,040	2,080	140	109	79	48	17	0	0	0	0	0	0
2,080	2,120	144	113	83	52	21	0	0	0	0	0	0
2,120	2,160	148	117	87	56	25	0	0	0	0	0	0
2,160	2,200	152	121	91	60	29	0	0	0	0	0	0
2,200	2,240	156	125	95	64	33	2	0	0	0	0	0
2,240	2,280	160	129	99	68	37	6	0	0	0	0	0
2,280	2,320	164	133	103	72	41	10	0	0	0	0	0
2,320	2,360	168	137	107	76	45	14	0	0	0	0	0
2,360	2,400	172	141	111	80	49	18	0	0	0	0	0
2,400	2,440	176	145	115	84	53	22	0	0	0	0	0
2,440	2,480	180	149	119	88	57	26	0	0	0	0	0
2,480	2,520	184	153	123	92	61	30	0	0	0	0	0
2,520	2,560	188	157	127	96	65	34	3	0	0	0	0
2,560	2,600	192	161	131	100	69	38	7	0	0	0	0
2,600	2,640	196	165	135	104	73	42	11	0	0	0	0
2,640	2,680	200	169	139	108	77	46	15	0	0	0	0
2,680	2,720	204	173	143	112	81	50	19	0	0	0	0
2,720	2,760	208	177	147	116	85	54	23	0	0	0	0
2,760	2,800	212	181	151	120	89	58	27	0	0	0	0
2,800	2,840	216	185	155	124	93	62	31	0	0	0	0
2,840	2,880	220	189	159	128	97	66	35	4	0	0	0
2,880	2,920	224	193	163	132	101	70	39	8	0	0	0
2,920	2,960	228	197	167	136	105	74	43	12	0	0	0
2,960	3,000	232	201	171	140	109	78	47	16	0	0	0
3,000	3,040	236	205	175	144	113	82	51	20	0	0	0
3,040	3,080	240	209	179	148	117	86	55	24	0	0	0
3,080	3,120	244	213	183	152	121	90	59	28	0	0	0
3,120	3,160	248	217	187	156	125	94	63	32	2	0	0
3,160	3,200	252	221	191	160	129	98	67	36	6	0	0
3,200	3,240	256	225	195	164	133	102	71	40	10	0	0
3,240	3,280	260	229	199	168	137	106	75	44	14	0	0
3,280	3,320	264	233	203	172	141	110	79	48	18	0	0
3,320	3,360	268	237	207	176	145	114	83	52	22	0	0
3,360	3,400	272	241	211	180	149	118	87	56	26	0	0

# MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$3,400	\$3,440	\$343	\$297	\$251	\$205	\$158	\$122	\$91	\$60	\$30	\$0	\$0
3,440	3,480	349	303	257	211	164	126	95	64	34	3	0
3,480	3,520	355	309	263	217	170	130	99	68	38	7	0
3,520	3,560	361	315	269	223	176	134	103	72	42	11	0
3,560	3,600	367	321	275	229	182	138	107	76	46	15	0
3,600	3,640	373	327	281	235	188	142	111	80	50	19	0
3,640	3,680	379	333	287	241	194	148	115	84	54	23	0
3,680	3,720	385	339	293	247	200	154	119	88	58	27	0
3,720	3,760	391	345	299	253	206	160	123	92	62	31	0
3,760	3,800	397	351	305	259	212	166	127	96	66	35	4
3,800	3,840	403	357	311	265	218	172	131	100	70	39	8
3,840	3,880	409	363	317	271	224	178	135	104	74	43	12
3,880	3,920	415	369	323	277	230	184	139	108	78	47	16
3,920	3,960	421	375	329	283	236	190	144	112	82	51	20
3,960	4,000	427	381	335	289	242	196	150	116	86	55	24
4,000	4,040	433	387	341	295	248	202	156	120	90	59	28
4,040	4,080	439	393	347	301	254	208	162	124	94	63	32
4,080	4,120	445	399	353	307	260	214	168	128	98	67	36
4,120	4,160	451	405	359	313	266	220	174	132	102	71	40
4,160	4,200	457	411	365	319	272	226	180	136	106	75	44
4,200	4,240	463	417	371	325	278	232	186	140	110	79	48
4,240	4,280	469	423	377	331	284	238	192	146	114	83	52
4,280	4,320	475	429	383	337	290	244	198	152	118	87	56
4,320	4,360	481	435	389	343	296	250	204	158	122	91	60
4,360	4,400	487	441	395	349	302	256	210	164	126	95	64
4,400	4,440	493	447	401	355	308	262	216	170	130	99	68
4,440	4,480	499	453	407	361	314	268	222	176	134	103	72
4,480	4,520	505	459	413	367	320	274	228	182	138	107	76
4,520	4,560	511	465	419	373	326	280	234	188	142	111	80
4,560	4,600	517	471	425	379	332	286	240	194	147	115	84
4,600	4,640	523	477	431	385	338	292	246	200	153	119	88
4,640	4,680	529	483	437	391	344	298	252	206	159	123	92
4,680	4,720	535	489	443	397	350	304	258	212	165	127	96
4,720	4,760	541	495	449	403	356	310	264	218	171	131	100
4,760	4,800	547	501	455	409	362	316	270	224	177	135	104
4,800	4,840	553	507	461	415	368	322	276	230	183	139	108
4,840	4,880	559	513	467	421	374	328	282	236	189	143	112
4,880	4,920	565	519	473	427	380	334	288	242	195	149	116
4,920	4,960	571	525	479	433	386	340	294	248	201	155	120
4,960	5,000	577	531	485	439	392	346	300	254	207	161	124
5,000	5,040	583	537	491	445	398	352	306	260	213	167	128
5,040	5,080	589	543	497	451	404	358	312	266	219	173	132
5,080	5,120	595	549	503	457	410	364	318	272	225	179	136
5,120	5,160	601	555	509	463	416	370	324	278	231	185	140
5,160	5,200	607	561	515	469	422	376	330	284	237	191	145
5,200	5,240	613	567	521	475	428	382	336	290	243	197	151
5,240	5,280	619	573	527	481	434	388	342	296	249	203	157
5,280	5,320	625	579	533	487	440	394	348	302	255	209	163
5,320	5,360	631	585	539	493	446	400	354	308	261	215	169
5,360	5,400	637	591	545	499	452	406	360	314	267	221	175
5,400	5,440	643	597	551	505	458	412	366	320	273	227	181
5,440	5,480	649	603	557	511	464	418	372	326	279	233	187
5,480	5,520	655	609	563	517	470	424	378	332	285	239	193
5,520	5,560	661	615	569	523	476	430	384	338	291	245	199
5,560	5,600	667	621	575	529	482	436	390	344	297	251	205
5,600	5,640	673	627	581	535	488	442	396	350	303	257	211
5,640	5,680	679	633	587	541	494	448	402	356	309	263	217
5,680	5,720	685	639	593	547	500	454	408	362	315	269	223
5,720	5,760	691	645	599	553	506	460	414	368	321	275	229
5,760	5,800	697	651	605	559	512	466	420	374	327	281	235
5,800	5,840	703	657	611	565	518	472	426	380	333	287	241
5,840	5,880	709	663	617	571	524	478	432	386	339	293	247

\$5,880 and over

Use Table 4(b) for a **MARRIED person** on page 36. Also see the instructions on page 35.